OFFICE OF THE COMMISSIONER OF CUSTOMS (NS -I,III&V) JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, URAN, DIST: RAIGAD, MAHARASHTRA - 400 707.

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F.No. S/22-Gen-41/2014-15/AM (I)/JNCH

Dated 21.10.2016

PUBLIC NOTICE NO. 139/2016

Sub: - Refund of 4% Additional Duty of Customs (4% CVD) in pursuance of Notification No. 102/2007-Customs dated 14.09.2007 – Refund claims of ACP/AEO importers – reg.

Attention of all the Importers, Exporters, Customs Brokers, member of the Trade and all concerned is invited to the Board's Circular No. 18/2010 dated 08.07.2010, Notification No. 102/2007-Customs dated 14.09.2007 and Board's Circular No. 6/2008-Customs dated 28.04.2008 and No. 16/2008-Customs dated 13.10.2008 on the above mentioned subject. Attention is invited to the Public Notice No. 82/2010 dated 25.08.2010 issued by this office for refund of 4% SAD.

- 2. Reference is also invited to Board's Circular No. 33/2016-Customs dated 22.07.2016 wherein two facilitation schemes' namely ACP and AEO have been merged into a combined Three-Tier AEO programme. In the said Circular, special provisions have been made for AEO clients (Tier-1, Tier-2 & Tier-3) for refund of Customs duty.
- 3. The provisions of refund of 4% SAD for Accredited Clients as mentioned in Circular No. 18/2010-Customs dated 08.07.2010 issued by Board and Public Notice No. 82/2010 dated 25.08.2010 issued by this office will be governed by the provisions of Circular No. 33/2016-Customs dated 22.07.2016 issued by the Board. Accordingly, the facility of waiver of pre-audit in case of ACP clients is discontinued. The refund claims shall, however, be sanctioned within the time limit prescribed in the said Circular No. 33/2016-Customs in case of AEO clients, i.e. within 45 days for AEO-T2 importers and 30 days in case of AEO-T-3 importers.
- 4. Rest of the provisions of the Circulars/Public Notices will remain unchanged.
- 5. Difficulties, if any; may be brought to the notice of the undersigned.

Sd/-

(VIJAY SINGH CHAUHAN)
COMMISSIONER OF CUSTOMS, NS-III

Copy to:

- 1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II, JNCH
- 2. The Pr. Commissioner/All the Commissioner of Customs, Mumbai Zone-II JNCH
- 3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-II, JNCH
- 4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-II, JNCH
- 5. The DC/EDI for uploading on the JNCH Website